UNITED STATES BAN SOUTHERN DISTRICT	OF NEW YORK	
In re: DELPHI CORPORATION Debtor.		X Chapter 11
		Case No. 05-44481
		 <u>Claim#16130</u>
	ANSFER OF CLAIM PURS	X <u>UANT TO FRBP RULE 3001(e)(2)</u>
To: (Transferor)	VJ Technologies, Inc. 89 Carlough Rd Bohemia, NY 11716 Attn: Anand Krishnar	
The transfer of your cla (unless previously expur		ologies, Inc. 22nd Floor 9
	ANSFER OF YOUR CLAIM	ansfer of your claim. However, IF YOU, WITHIN <u>20 DAYS</u> OF THE DATE OF
- FILE A WRIT	TEN OBJECTION TO THE	ΓRANSFER with:
Southers One Boy	States Bankruptcy Court n District of New York wling Green ork, New York 10004	
Refer to INTERNAL CO will be scheduled. IF WILL BE SUBSTITUT	YOUR OBJECTION IS NO ED ON OUR RECORDS AS	ojection. If you file an objection, a hearing T TIMELY FILED, THE TRANSFEREE THE CLAIMANT. Intake Clerk
FOR CLERK'S OFFICE This notice was mailed t INTERNAL CONTROL Claims Agent Noticed: (USE ONLY: o the first named party, by first NO	et class mail, post prepaid on, 2007.
	Depu	ty Clerk

EVIDENCE OF TRANSFER OF CLAIM

Exhibit B

TO: United States Bankruptcy Court ("Bankruptcy Court")

Southern District of New York

One Bowling Green New York, NY 10004

Attn: Clerk

AND TO: DELPHI CORPORATION ("Debtor")

Case No. 05-44481

Claim # 16130

VJ TECHNOLOGIES, INC., its successors and assigns ("<u>Seller</u>"), for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

LONGACRE MASTER FUND, LTD.

c/o U.S. Bank National Association Corporate Trust Services 1420 Fifth Avenue, 7th Floor Seattle, Washington 98101

Attn: Dawnita Ehl

its successors and assigns ("<u>Buyer</u>"), all rights, title and interest in and to the claim of Seller, including all rights of stoppage in transit, replevin and reclamation, in the principal amount of \$23,839.32 ("<u>Claim</u>") against the Debtor in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges, understands and agrees, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated December 12, 2006.

VJ TECHNOLOGIES, INC.

LONGACRE MASTER FUND, LTD.

By: /s/ Anand Krishnan By: /s/ Steven S. Weissman

Name: Anand Krishnan Name: Steven S. Weissman

Title: Controller Title: Director